

DETAILED SYLLABUS

First Year/First Semester

1101: INTRODUCTION TO BUSINESS

1. **Business Concepts:** Meaning of Business - Basic Elements of Business - Basic Features of Business — Branches and their place in the Economy of Bangladesh- Business Environment- Business Size Location of Business- Efficiency of Business Enterprises- Social Responsibility of Business and its Implications.
2. **Business Organizations:** Forms of business ownership in Bangladesh - Relative position of each form of ownership: sole proprietorship, partnership, joint-stock company, Co-operatives and state ownership- Considerations in the choice of specific form of ownership.
3. **Development of Joint-Stock Companies in Bangladesh:** Phases of development, Types Domain of operations of each type- Formation of "Memorandum" of Association and Article of Association, prospectus - Rights and obligation of share holders, directors, and government - Liquidation of a company.
4. **State Enterprises:** Historical Background-Fields of state enterprises— Importance- Successes and Failures - Proposals for improvement.
5. **Co-operative Societies in Bangladesh:** Their development - Types (industrial, commercial and service sector societies) - The role of each type - Formation - Problems and approaches to solve problems.
6. **Institutions for Promotion of Business:** Support services of government institutions -Chamber of Commerce and Industry -Federation of Chambers of Commerce and Industry - Trade Associations - The Dhaka Stock Exchange - Chittagong Stock Exchange - Board of Investment - Privatization Board - Export Promotion Bureau- Bangladesh Small and Cottage Industries Corporation - Shilpa Bank - Shilpa Rin Sangstha - Export Processing Zone.
7. **Trade Practices in Bangladesh:** Commercial policy- Import procedure - Export procedure- Formalities • Problems and measures to overcome the problems - Documents used in trade — LC -Shipping Documents - Commercial Advice.

Recommended Books

1. John M Ivancevich and Steven J Skinner, *Business for (lit 21" Century*, Irwin
2. *A Guide to Opportunity- Investment guide of Bangladesh*. Board of Investment, Bangladesh.

1102 PRINCIPLES OF ACCOUNTING

1. **Introduction:** What is Accounting? Building Blocks of Accounting - Ethics, Assumptions, Equations, Transaction Analysis, Financial Statements.
2. **Recording Process:** The Accounts, Steps in the Recording Process, Journal, Ledger, Trial Balance.
3. **Adjustment Process:** Timing Issues, Basics of Adjusting Entries, Adjusted Trial Balance and Financial Statements, Alternative Treatment of prepaid Expenses and Unearned Revenues.
4. **Completion of Accounting Cycle:** Using a Work sheet. Closing the Books,- Reversing Entries and Correcting Entries, Classified Balance Sheet.
5. **Accounting for Merchandising Operations:** Merchandising Operations, Recording Purchases of Merchandise, Recording Sales of Merchandise, Completing Accounting Cycle, Forms' of Financial Statements — Multiple and Single Step Income Statement -Classified Balance Sheet, Work Sheet of a Merchandiser .
6. **Inventories:** Inventory Basics, Periodic Inventory System, Inventory Costing Under a Periodic Inventory System, LCM, Inventory Errors, Statement Presentation and Analysis, LIFO, FIFO, Average cost Method.
7. **Accounting Information Systems:** Basic Concepts of Accounting Information Systems, Subsidiary Ledgers, and Special Journals.
8. **Internal Control and Cash:** Internal Control, Cash Control, Use of a Bank, Reporting Cash.

Book Recommended

1. J J Weygandt, D E Keiso, and P D Kimmel, *Accounting Principles*, 8th Edition, Johri Wiley and Sons, Inc

1103 INTRODUCTION TO COMPUTER

1. **Historical Evaluations of Computer:** An Overview of the Computer System-Relationship between system and technology-Components of computer systems-Difference between hardware and software - Major types of software – Operating System Basics and Shapes of Computers Today.
2. **Processing and Representing Data:** Transforming Data into Information, Text codes, conversion of text codes - Binary to decimal and decimal to binary, Logical diagram of CPUs and its components and functions.
3. **Computer Hardware:** Types of Computer hardware, Types of input devices, Standard Methods of Input through keyboard, Types of Output Devices, Monitors and Sound Systems, Selection criteria of Monitors, Printers- Types. functions of laser printers and selection criteria of Printer.

4. **Storage Devices:** Types of Storage Devices, Formatting a Floppy, CDROM and Hard disk. Techniques of reading and writing data on and from floppy disk and reading data from CD Rom, Measuring Drive Performance
5. **Networks and Data Communications:** Uses of Networks, Structure of Network, Data transferring mechanism: Packet, Header, Payloads, Control Elements, Definition of Protocol, Layers of OSI Model,' Topologies, networking media and hardware.
6. **Internet and Online Resources:** History of Internet, how internet works, features of internet, Accessing internet.
7. **Living with Computers:** Computers and the Individual -Ergonomics, piracy, virus - origin, prevention, hardware and data theft and other ethical issues that affect us ail.
8. **Word processing using MS Word:** creating and saving documents, editing, coping, pasting, spelling and grammar checking, creating and manipulating table, creating header and footer, Creating auto table of index and printing documents.
9. **Spreadsheet using MS Excel:** Creating and saving worksheets, editing, coping, pasting, creating formula, MS Excel functions, linking among sheets, creating header and footer. Creating charts and printing documents.

Recommended Books

1. Peter Norton, *Introduction to Computers, Fourth Edition,* Glencoe/ McGraw-Hill
2. Lutfar Rahman, Alamgir, *Computer Fundamentals,* Systech Publications, Dhaka
3. *Microsoft Office Professional,* Microsoft Publications.

1104 BUSINESS MATHEMATICS

1. **Basic Concepts of Number:** Introduction, Prime, Rational and irrational numbers, even and odd numbers, imaginary and complex number.
2. **Indices, Exponents and Logarithmic Functions:** Indices, law of indices, positive and fractional indices with operations, logarithmic and natural logarithm.
3. **Theory of Sets:** Definition of set, different types of set. Union, difference, intersection, Cartesian product. Venn diagram. Application to business problems.
4. **Linear and Quadratic functions:** Solution of linear and simultaneous linear equations, Relationship between roots and coefficient of a quadratic equation, Nature of roots, Solution of quadratic equations, formation of quadratic equation with given roots, Sketching of different linear and non-linear equations.

5. **Mathematics of Finance:** Annuities, Sinking fund, discount, simple and compound interest, amortization, calculation of present and future value of annuities.
6. **Co-ordinate Geometry:** Cartesian co-ordinate system, distance between Points, Straight line, slopes, intercepts, Equation of cost line, business applications.
7. **Differential Calculus:** Concepts, derivatives and differentiation of non-trigonometric functions - derivative of a function of one variable, power function, sum of functions, product of two functions, quotient of two functions, functions of a function and rate measurement; Successive differentiation; Maxima and Minima; . Business Applications.
8. **Integral Calculus:** Meaning 'of integration, Rules of integration. Indefinite. and definite integration, area determination, Business Applications,

Recommended Books

1. D.C. Sancheti & V.K Kapoor. *Business Mathematics,* Sultan Chand and Sons
2. Gordon D Prichett and John C Saber, *Mathematics with Application in Management & Economics,* irwin Inc
3. Business Mathematics: Dr. Rafiqul Islam and Mohammad Osman Gani.

1105 ENGLISH

1. **Reading ad Understanding:** Students are expected to read passages that they might come across in their everyday life to create understanding about the different uses of language so that they can understand different purposes and types of reading, guess mean of the words in context, understand long sentences, recognize main ideas and supporting ideas, answer comprehension answers, and write summaries.
2. **Writing:** To write correct sentences, complete sentences and combining sentences; Be able to write situational sentences for posters, notices, slogans, memos', advertisements; Be able to write paragraph, understand structure of a paragraph, topics of a sentence, develop ideas, write conclusions; Explain the types of paragraphs like narrative, descriptive, expository, persuasive; explain the techniques of paragraph development; Newspaper writing like reports and press release; Write Resumes; Write letters both formal and informal, Request letters, job letters, complaint letters, etc; Generate ideas for essay, outlines, introduction, main essay, conclusion.
3. **Grammar:** Word order of Sentences, Framing Questions, Tense, Articles, Subject-Verb, Agreement, Noun-Pronoun Agreement, Verbs, Phrasal Verbs, Conditionals, Prepositions and Prepositional

Phrases, Infinitives, Participles, Gerunds, Punctuations.

4. **Developing Vocabulary:** Use of Dictionary, Suffixes, Prefixes, Synonyms, Antonyms, changing word forms and using them in sentences.
5. Translation from Bengali to English

Recommended Books

1. PC Wrin and H Martin, *High School English Grammar and Composition*, Sultan Chand and Company
2. A J Thomson and A V Martinet, *A Practical English Grammar*, Delhi Oxford University Press

First Year /Second Semester

1201 BUSINESS COMMUNICATION

1. **Introduction to Communication:** Meaning - Importance - Uses, Factors affecting Communication, Cultural -Orientation in Communication.
2. **Types of Communication:** Written, Oral and Non-verbal Communication.
3. **Written Communication:** Purpose, Content and Structure.
4. **Major Media of Written Communication:** • Letters, Memos. Reports - How to write Good Business letters, Memos, Report, Style and Structure - Advantages and Disadvantages of Different Media.
5. **Oral Communication:** Importance, Use, Preparation, Delivery, Style of Delivery.
6. **Major media of Oral Communication:** Speech, Face-to-face conversation, Interviews, Meetings, Telephonic conversation -Advantages and Disadvantages of Different Media-Dos and Don'ts in Oral Communication.
7. **Non-verbal Communication:** Symbols, Gestures, Nods, Body Language, etc., Visual Aids in Communication.
8. **Internal Communication:** Upward Communication, Downward Communication, and Lateral Communication Media used in Internal Communication.
9. **Effective Meeting:** Preparation, Conduction, Strategy and Follow-up-Agenda and Minutes-Effective Versus Ineffective groups. Small Group Communication.
10. **Business Reports:** Characteristics, Importance and types of report; Structure of reports - Front Matters, Main Body and Back matters; preparatory steps to Writing reports — purpose and scope, determining the audience - Collecting data - Organizing materials -Elements of Style - Writing the report - Oral presentation.

Recommended Books

1. Betty and Kay, *Business Communication System & Application*
2. Raymond V. Lesiker, *Basic Business Communication*, McGraw Hills.

1202 INTERMEDIATE ACCOUNTING

1. **Conceptual Framework Underlying" Financial. Accounting:** Conceptual Framework, Basic Objectives, Fundamental. Concepts, Recognition and Measurement Concepts.
2. **Receivables:** Recognition and Valuation of Accounts Receivables, Recognition and Valuation of Notes Receivables, Disposition, of Accounts and Notes Receivables, Presentation and Analysis.
3. **Acquisition and Disposition of Property, Plant and Equipment:** Acquisition of Property, Plant and Equipments, Valuation, Costs Subsequent to Acquisition, Disposition of Plant Assets.
4. **Depreciation, Impairments and Disposition:** Depreciation, Impairments, Depletion, Presentation and analysis.
5. **Intangible Assets:** Intangible Assets Issues, Specifically Identifiable Intangibles, Goodwill, impairment of Intangible Assets, R & D Costs, Presentation of Intangibles and Related costs.
6. **Current Liabilities and Contingencies:** Liability, Current Liability, Gain Contingencies, Loss Contingencies, Presentation and Analysis.
7. **Revenue Recognition:** Guidelines, Revenue Recognition at Point of Sales, Before Delivery and After Delivery.
8. **Accounting for Leases:** Basics of Leases, Accounting by Lessee and Lessor, Special Accounting Problems.

Recommended.Book

1. D E Keiso and J J Weygandt, *Intermediate Accounting*, John Wiley and sons, Inc

1203 PRINCIPLES OF MANAGEMENT

1. **Introduction:** Definition - Functions - Principles of Management -Levels of Management - Skills Required — Managerial Responsibilities and Roles - Effective and Efficient Management -Balancing Effectiveness and Efficiency.
2. **Approaches to the Study of Management:** Pre-classical! contributors — Classical Viewpoint - Behavioral Viewpoint -Quantitative Viewpoint - Contemporary Viewpoint — Management Theory Jungle.
3. **Planning:** Design for Tomorrow's Action- Types of Planning- Steps of Planning Process-Forecasting-Planning and Time Pervasiveness of-Planning-Flexibility of Plans— Planning Premises.
4. **Decision Making:** Decision Making Premise- Approaches to Decision Making - Steps in Decision Making Process - Decision, Making under Conditions of Certainty, Risk, and Uncertainty,
5. **Organizing:** Orderly Arrangement of Group Effort Departmentation-Staffing

-Delegation of Authority-Decentralization and Centralization-Organizational. Structure-Span of Management — Use of Committee.

6. **Leading:** Influencing People-Direction - Participation -Motivation - Leadership - Manager and Leader.
7. **Controlling:** The Steering Function - Steps in the Control Process -Control Methods - Control Tolerance Limit - Link between Planning and Controlling.

Recommended Books

1. Ricky W Griffin, *Management*, Houghton Mifflin Company
2. Heinz Wehrich and Harold Koontz, *Management*, McGraw-Hill, Inc

1204 MICRO ECONOMICS

1. **Introduction:** Definition, Micro economics vs. Macro economics, scope of economics, meaning of economic theory, some basic concepts-product, commodity, want, utility, consumption, factors of production.
2. **Demand:** Law of demand, factors determining demand, shifts in demand, demand functions, deriving demand curves, substitution and income effects, deriving aggregate demands, various concepts of demand elasticity and measurements, discussion on the methods of estimating demand functions and demand forecasting.
3. **Supply:** Law of supply and supply function, determinants of supply, shifts in supply, elasticity of supply, market equilibrium.
4. **Economic Theory of Consumer Behavior:** Reasons for Consumption, Principles of Diminishing Marginal Utility, Indifference Curves, Budget Constraint, Utility Maximization and Consumer Equilibrium.
5. **Consumer Demand:** Changes 'in Budget Constraints, Price Consumption Curve, Income Consumption Curve. Consumer Demand, Market Demand, Engel Curve.
6. **Production:** Production functions, total, average and marginal products, law of diminishing marginal physical products, production isoquants, marginal rate of technical substitution (MRTS), optimal combination of inputs, expansion path, returns to scale, estimation of production function and efficiency criterion.
7. **Cost:** Concepts of cost, short-run costs, relation between short-run costs and production, long-run costs, economies and diseconomies of scale, relation between short-run and long-run costs, cost function and estimation of cost function.
8. **Markets and Revenue:** Meaning of market, different forms of market, concepts of total, average and marginal revenue, relation between average revenue and marginal revenue curves, relation between different revenues and elasticity's of demand, equilibrium of the firm.

9. **Price and Output:** Price and output determination under perfect competition, monopoly, monopolistic competition and oligopoly, profit maximization, price discrimination, plant shut down decision barriers to entry.

Recommended Books

1. Paul A Samuelson and Willaim D Naurdhus, "*Economics*," McGraw Hill Book Co., New York, (USA).
2. Farguson and Gould, *Micro Economics*
3. K.K, Dewett, *Modern Economic Theory*, S. Lac Charitable Trust, New Delhi.

1205 BUSINESS STATISTICS -1

1. **Introduction:** Definition, nature and Scope of Statistics, Functions & Limitation, Use of Statistics in business.
2. **Collection, Procession and Presentation of Business Data:** Collection of primary and secondary data, classification, types of classification, frequency distribution, cumulative frequency distribution, diagrammatic and graphical representation of data.
3. **Measures of Central Tendency:** Mean, Median, Mode, Geometric Mean and Harmonic Mean - their computation and properties.
4. **Measures of Dispersion:** Absolute and Relative Measures of Dispersion, their computation & properties.
5. **Moments, Skewness and Kurtosis:** Definitions, their computations and uses in business.
6. **Correlation and Regression:** Concept of correlation and regression, their computation, fitting of regression lines.
7. **Time series Analysis:** Concepts, Components of time series. The trend, Fitting of trend by least square method and moving average method, uses of time series in business,
8. **Index Number:** Definition - Problems for construction, Construction of Price, quantity, value and cost of living index numbers, ideal index, tests and uses of index numbers.

Recommended Books

1. Richard I Levin and David S Rubin. *Statistics for Management*, Prentice-Hall India
2. S.P, Gupta & M.P. Gupta, *Business Statistics*, Sultan Chand and Sons.

Second Year/Third Semester

2101 PRINCIPLES OF FINANCE

1. **Introduction:** Definition, Business Finance, Functions of Financial Manager, Goals of" the Firm, Social Responsibilities of the Firm.
2. **Concepts of Risk and Return:** Definition of Risk, Difference between Risk and Uncertainty, Relation between Risk and Return, Measurement of Risk, Total Risk, Portfolio Risk, Corporate Risk, Market Risk, Significance of Risk in the Field of Financial Environment.
3. **Time Value of Money and Its Application:** Time value definition, present value, future value, concept of annuity, compounding, effective rate of return.
4. **Short Term Financing:** Spontaneous Sources of Short term Financing. Trade Credit, Accruals, Negotiated 'Short. Term Financing, Short Term Bank Loans, Open Market Loans, Secured .Loans, Other Sources of Short Term Financing.
5. **Common and Preferred Stock Financing:** -Market for Common Stock, decision to go public, decision to list, procedures for selling new common stock, advantages and disadvantages of common stock financing, preferred stock financing, investment banking process.
6. **Bonds and Convertible securities:** Bonds, Types of Long Term Debt, Important Bond Features, Bond Refunding, Junk Bonds, Advantages and Disadvantages of Financing with Debt, Convertible Securities, Conversion Terms, Valuation of convertibles. Bond-Ratings, Provisions in Bond indenture.
7. **Lease Financing:** Types of leases, tax effects, financial statement effects, evaluation by the lessee, evaluation by the lessor, and other issues in lease analysis.
8. **Concept of Cost of Capital and Valuation of Securities:** Capital components and costs, cost of debt, cost of preferred stock, cost of common equity, cost of retained earning, WACC, general valuation model, bond valuation, preferred stock valuation, common stock valuation.
9. **Introduction to Capital Budgeting:** Concept of capital budgeting, capital budgeting decision rules, Evaluation of the decision rules, comparison of NPV and IRR methods, comparison of the NPV and PI methods, multiple IRR.

Recommended Books

1. Charles P Jones, *Introduction to Financial Management*, Homewood
2. Stanley B Block and Geoffrey A Hirt, *Principles of Finance*, Richard D Irwin
3. Brigham and Gapenski, *Principles of Finance*^ The Dryden Press

2102 PRINCIPLES OF MARKETING

1. **Foundations of Marketing:** Definition of Marketing-Scope of Marketing-Modern Functions of Marketing-Core Concepts of Marketing- Marketing System and Goals- Market- Market and Marketing Mix-Marketing Process.
2. **Marketing Environment:** The Micro and Macro Marketing Environment - Environmental Factors affecting Consumer Decision-Making Process.
3. **Consumer Markets and Consumer Buying Behavior:** Definition of Consumer Market and Consumer Buying Behavior - Models of Consumer Behavior - Factors affecting Consumer Behavior -Cultural, Social and Psychological Factors - The Buying Decision Process - The Buyers Decision Process for new Products/Services.
4. **Market Segmentation:** Levels of Market Segmentation - Bases and causes of Segmenting Consumer and Business Market -Requirements of Effective Segmentation - Evaluating Market Segments - Selecting Market Segments.
5. **Product and Service Classification:** Define Product- Classification of Product—Individual Product Decision- Product Attributes - Branding - Packaging - Labelling - Product Decisions - Product Line and Product Mix Decisions - Product Life Cycle - nature and Characteristics of Service - marketing Strategies for Service Firms.
6. **Pricing the Products:** General Pricing Approaches - Factors affecting Pricing Decisions - Product Line Pricing Strategies -Product Mix Pricing Strategies - Price adjustment Strategies.
7. **Distributing the Products:** Nature of Distribution Channel -Channel Design Decisions - Channel Management Decisions -Channel Behavior and Organizations.
8. **Marketing Promotion and Communications:** Steps in Developing effective Communication - Tools of Marketing Promotion -Advertising - Personnel Selling - Sales Promotion - Publicity and Public Relation - Factors in Setting the Marketing Communication, Mix.

Book Recommended

1. Philip Kotler and Gary Armstrong, *Principles of M&Keting*, (9th Edition), Prentice Hall

2103 ORGANIZATIONAL BEHAVIOUR

1. **Introduction:** What is Organizational Behavior ? Contributing disciplines to the Organizational Behavior field,"-Challenges, and Opportunities for Organizational Behaviour.
2. **Foundation of Individual Behaviour:** Ability - Learning- Values -Attitudes- Job Satisfaction- Personality- Perception.

3. **Motivation:** From Concept to Application- Recognition Programs - Involvement Programs - Variable Pay Programs.
4. **Foundation of Group Behavior:** Classifying Groups, Stages of Group Development- Group Structure.
5. **Understanding Work Team:** Types of Teams, Creating Effective Teams.
6. **Leadership:** Theories of Leadership - Power and Politics.
7. **Inter-group Behaviour:** Conflict types and process of Negotiation.
8. **Organizational Culture:** Meaning and Characteristics.

Recommended Books

1. S P Robbins, *Organizational Behavior*, Prentice-Hall.
2. Keith Davis, *Human Behavioral Work*, McGraw-Hill.

2104 MACRO ECONOMICS

1. **Introduction:** Meaning of Macroeconomics, Macroeconomic Transactions, Macroeconomic Markets - Commodity Market, Labor Market, Money Market, Bond Market, Foreign Exchange Market. Walras Law, macroeconomic Issues and Tradeoffs - Gross Domestic Product, Unemployment, Inflation, Foreign Debt, Exchange rates, Interest Rates, Government Budget Deficit. Macroeconomics Policies - Fiscal Policy, Monetary Policy.
2. **Concepts and Measurement of Macroeconomic Aggregates:** Circular flow of Income and Expenditure, Measurement of Macroeconomic Aggregates, Price Index, Real versus Nominal GDP/GNP and GNP Deflator.
3. **Theory of Income Determination (Fixed Price):** Autarky Economy without Government, variable Consumption, Multiplier, Autarky Economy with Government.
4. **Money, Interest and Income:** Investment and Interest Rate, Equilibrium in the Commodity Market - IS Curve, Interest Rate and Money, Equilibrium in the Money Market --LM Curve, LM Curve and the velocity of Money.
5. **Commodity and Money Market Interactions:** Commodity and Money Market Interactions, Monetary Policy, Interest Rate and Output, Effectiveness of Monetary Policy, Effectiveness of Fiscal Policy, Targets and Policy Mix.
6. **Price Level and Aggregate Demand:** Slope of the AD Curve, Position of AD Curve
7. **Aggregate Supply:** Aggregate Supply (AS)-Classical Model, Aggregate Supply (AS)- Imperfect foresight Models, Perfectly elastic Aggregate Supply (AS).
8. Consumption and Investment.

Recommended Books

Second Year/Fourth Semester

1. Paul A Samuelson, *Macroeconomic*, McGraw Hill, India
2. Rudiger "Dornbusch, Stanley Fischer and Richard Startz, *Macroeconomics*, McGraw-Hill Irwin, Singapore
3. M.C. Vaish, *Macro Economics*, Allied Publishers Pvt Limited,

2105 BUSINESS STATISTICS - II

1. **Probability:** Meaning of Probability, Experiment, Events-Simple and Compound, Sample Space, Probability of Events, Event Relations, Independent and Dependent Events, Probability Laws, Bayes Theorem.
2. **Random Variable:** Random Variable, Discrete Random variable, Continuous random variable, Probability Distribution of Discrete Random variable, Mathematical Expectations and variance of a discrete random variable-.
3. **Discrete Probability Distributions:** Binomial Probability Distribution and Poisson Probability Distribution,
4. **Continuous Probability Distribution:** Normal Distribution, tabulated Area of the Normal Distribution, Normal Approximation to the Binomial Distribution.
5. **Sampling and Sampling Distribution:** Sampling, Statistic and Parameters, types of Sampling, Sampling Distributions, Central Limit Theorem, Sampling Distribution of the sample mean and proportion, sampling distribution of the difference between two sample means and proportion.
6. **Large Sample Estimation:** Point and Interval Estimation, reliability of Point and Interval Estimation, Point and Interval Estimation of a population mean and difference between two means, point and interval estimation of a binomial proportion and difference between two proportions.
7. **Large Sample Tests of Hypotheses:** Basic terminology, type I and II errors-one tail and two tailed tests, testing hypotheses about population mean and proportion, testing hypotheses about difference between two population means and proportions, use of p-values.
8. **Small Samples:** Students' t distribution, small sample inference about population mean and the difference between two means, paired difference tests, inferences about population variance (Chi-Square Test), comparing two population variances (F-distribution).

Recommended Books

1. Richard I Levin and David S Rubin, *Statistics for Management*, Prentice-Hall
2. S.P. Gupta & M.P. Gupta, *Business Statistics*, Sultan Chand and Sons.

2201 INSURANCE AND RISK MANAGEMENT

1. **Insurance:** The scope of insurance, origin, history and development of insurance, nature and functions of insurance.
2. **Risk:** Types of risk, insurable risk, identification and management of risk.
3. **Different insurance policies:** Life, fire, marine, liability.
4. **Principles of Insurance:** Insurable interest, Indemnity, Subrogation, Contribution, Utmost Good Faith, Proximate cause.
5. Reinsurance
6. Insurance Market
7. Insurance Pricing
8. Insurance Practices in Bangladesh

Recommended Books

1. Williams, *Risk and Insurance*. Mc Grau Hill India
2. Azizu Huq Chaudhri. *Elements of Insurance*

2202 COST ACCOUNTING

1. **Nature of Cost Accounting:** Meaning. Objects, Importance and Advantages of Cost Accounting-Essentials of a Cost Accounting System-Relationship between Cost Accounting and Financial Accounting-Methods of Costing-Limitations of Cost Accounting.
2. **Cost Concepts:** Cost Terms-Expense-Classification of Cost-Preparation of Cost Sheet.
3. **Materials:** Direct and Indirect Materials-Procurements of Materials-Storage of Materials-Materials Record-Methods of Valuing Material Issues-Planning Material Requirements-Stock Levels-EOQ-Safety Stock-Materials Control-ABC Plan-VED Analysis-Stock Valuation- Stock Verification and adjustment.
4. **Labor:** Labor Cost Control-Recording of Time-Methods of Remuneration-Incentive Plans-Wages Calculation-Payments of Wages - Wages Abstract.
5. **Overhead:** Planning and Control of Overhead-Predetermined Factory Overhead-Methods of Determining Allocation Ratios-Applied Factory Overhead-Departmental Allocation of Factory Overheads-Actual Factory Overhead - Over and Under Applied Factory Overhead - Analysis of Variance - Administrative, Selling and Distribution Overhead - Applied and-Actual

Overhead -Accounting for Overheads — Departmental Rate - Plant-wise Rate.

6. **Job and Batch Costing:** Nature and Procedure of Job and Batch Costing - Determination of Economic Batch Quantity.
7. **Contract Costing:** Nature and Procedure - Contract Account -Notional Profit - Determination of Profits and Losses on Incomplete Contracts.
8. **Process Costing:** Nature and Application - Physical Flow - Loss, Spoilage, Defective, Scrap - Equivalent Production Unit.
9. **Standard Costing:** Concepts-Objectives-Setting of Standards Analysis of Material and Labor Variances and Overhead variances. Significance of Variances.
10. **Cost Accounting Records:** Non Integral Accounting System. Journal Entries, Cost Accounting ledger and Control Accounts. Integral Accounting System, Advantages, Disadvantages, Journal Entries and Ledger Accounts.
11. **Reconciliation of Cost Accounting Profit and Financial Accounting Profit:** Reasons for Variations, Treatment of Items, Need for Reconciliation, Reconciliation Statement, Memorandum Reconciliation Account
12. **Operational Costing:** Basic Principles, condition Necessary for its Success, Accounting Records, Transport Costing, Staff .Canteen Costing, Hotel Costing, Powerhouse costing. Hospital Costing.

Recommended Book

1. Polimemeni, *Cost Accounting*, The World Press Private Ltd., .
2. Matz and Usry, *Cost Accounting*, The World Press Private Ltd

2203 COMPUTER PROGRAMMING

1. **Evaluation of Programming:** History and evolution of computer languages and different types of program.
2. **Fundamental Concepts of Computer Programming and Terminologies:** Algorithms and its notations, Flow charts. Functions, Constants, Variables and data type, Expressions, Selection Statements, Arrays, Records and Pointers, General Sub Procedures, Lists, Stacks, Queues and Recursion, Loop Structures, Trees, Sorting and Searching and Data files.
3. **Designing and creating a Relational Database with MS Access 2000 or Above:** Tables-Attributes, Keys, Indexes, Relationships; Queries-Select, Insert, Delete, Append, Parameter, Wizards; Forms- Wizards, Controls, Sub forms; Reports - Wizards, Custom Macros -Actions, Conditions, Functions; Code Behind Forms and Expressions.

Recommended Books

1. Sevmour Lipschulz. *Data Structure*. Schaum's outline Series. McGrawHill. Virginia
2. Andersen, Peter Norton, *Guide to Access 2000 Programming*, Sams Publishing.
3. Lisa Friedrichsen, *Microsoft Access 2002-Illustrated Complete*, Course Technology, 2002.
4. Lab Software: *Microsoft Access 2000* or above version.

2204 COMMERCIAL LAW

1. **Law of Contract:** Definition of a Contract - Essentials Elements of a Contract - Offer - Acceptance - Consideration - Void and Voidable Agreements - Capacity of Parties - Free Consent - • Legality of Object and Consideration - Contingent Contract -Performance of Contracts - Termination and Discharge of Contracts - Indemnity & Guarantee - Bailment and Pledge.
2. **Law of Relating to Negotiable Instruments:** Definition—Acceptance and Negotiation-Rights and Liabilities of Parties-Dishonour of Negotiable Instruments.
3. **Law Related, to Sales of Goods:** Definitions, Transfer of Ownership, Performance of the Contract of Sales.
4. **The Company Act 1994:** Definition, Characteristics, Types, Memorandum — Contents and Clauses, Alteration, Ultra Vires; Article of Association - Purpose, Content, Alteration; Formation of Company — Steps, Procedure of registration and Incorporation, Certification of Incorporation, Promoters; Prospectus: Contents, Misrepresentation, Omission, Statement in lieu of Prospectus; Directors-Appointment, Qualification, -Powers and Duties, Removal, Vacation of Office, Remuneration, Managing Director; Meetings - Statutory Meetings, Statutory Report, Annual Meeting, Extraordinary General Meeting, Resolutions, Minutes of Proceeding; Winding Up - Winding up by the Court, Voluntary Winding Up, Winding Up subject to the Supervision of the Court, Appointment of Official Liquidators.
5. **Partnership Act:** Nature of Partnership, Rights and Liabilities of Partners and Dissolution of Firms.

Recommended Books

1. Sen, A.K.-and M.itraj J.K., *Commercial Law including Company Law and Industrial Law*, The World Press Private Limited. Calcutta
2. The Companies Act, 1994

2205 THEORY AND PRACTICE OF BANKING

1. Banker - Customer Relationship.
2. Banker as agent; trustee; executor and administrator.
3. **Negotiable Instrument Act:** Payments and Collections notes, bills and cheques.
4. **Investment in securities:** Loans and Advances.
5. **Loans and advances:** Cash credit; overdrafts; Different forms of loans with and without collateral, securities and guarantees. Securities and conditions for acceptable securities.
6. **Lending Policy:** Sound Lending Policy, Factors to be considered at the time of Sanctioning Loans, which type of Loan will be considered as good loan and which type of loan will be considered as bad loan, Areas for using bank's Funds.
7. **Payment Instruments:** Details about different types of payment instruments, cheques, bank drafts, pay orders.
8. **Crossing of Cheques:** Significance of crossing, importance and application of crossing, types of crossing, cancellation of crossing.
9. Banking Company Act, Money Laundering Act, Artho-Rin Adalat Act.

Recommended Book

1. A R Khan, *Fundamentals of Banking*, S S Publications.
2. ML Tanan, *Banking Law and Practice*
3. Mentioned Acts

Third Year/Fifth Semester

3101 BUSINESS AND SOCIETY

1. **The Interface of Business and Society:** Business in a Social World, Argument for and Against Social Responsibilities for Business, Social Power and Social Responsibility, A Pluralistic Society. Business role and Social Issues, Managerial Role and Social Issues, Technology and Social Changes.
2. **Business Ideology:** The Development of Business as a Social Institution, Heritage of Business Ideology, Business Values and Codes of Conduct.
3. **Business and Its Publics:** Business Interface with Government, Issues of Government Regulation and Influence, Ownership Claims and Business, Business Employees and Organized Labour, The Individual and Business.
4. **Business and the Community:** Business Involvement in Community Activities, Business and the Urban Community, Business, Minorities and Less Advantaged Persons, Interface between Business and Higher Education, Business Involvement with Cultural Affairs and Communication Media, Ecology and Business Responsibility,- Controlling Pollution.
5. **Business in an International World:** Social Response of Multinational Business, Business Encouragement of International Development, Looking toward the Future.

Recommended Book

1. Keith Davis and Robert L *Environment and Responsibility*

3102 AUDITING

1. **Auditing and the Public Accounting Profession:** Definition of Audit, Types of Auditors, Attest and Non-Attest Services, AICPA, ICAB
2. **Financial Statements Audit and Auditors' Responsibilities:** Accounting and Auditing, Need for Financial. Statement Audit, Economic Benefits of an Audit, Limitations of financial Statement Audit, Independent Auditor Relationships — Management, "Board, "- "Audit Committee, Internal Auditor, and Shareholders - SAS, GAAS, Auditors' Report, Auditors' Responsibilities and Expectation Gap, Narrowing the Expectation Gap, Errors and Irregularities, Reporting Doubts as to an Entity's Ability to Continue as a Going Concern.
3. **Professional Ethics:** General Ethics, Professional Ethics, AICPA Code of Professional Conduct, Principles, Rules-Independence, Integrity and Objectivity, Confidential Client Information, Contingent Fees, Acts Discreditable, Advertising and Other Forms of Solicitation, commissions and Referral fees.

4. **Audit Objectives, Evidence and Working Papers:** Managements' Financial Statement Assertions, Specific Audit Objectives, Audit Evidence, Audit Procedures, Working Paper.
5. **Accepting the Engagement and Planning the Audit:** Overview of a Financial Statement Audit, Accepting the Engagement; Planning the Audit.
6. **Materiality, Risk and Preliminary Audit Strategies:** Concept of Materiality, Preliminary Judgment, Materiality at Financial Statement and Account Balance Level, Audit Risk Components, Relationship Among the Components, Audit Risk at Financial Statement and Account Balance Level, Interrelationships among Materiality,-Audit Risk and Audit Evidence, Audit Risk Alerts, Preliminary Audit Strategies.
7. **Understanding the Internal Control Structure:** Introduction to Internal Control, Components of an Internal Control Structure, Obtaining an understanding of Components of an Internal Control Structure, Documenting the Understanding.
8. **Assessing Control Risk and Test of Control:** Assessing control Risk. Test of Controls, Additional Considerations.
9. **Detection Risk and Design of Substantive Tests:** Determining detection Risk, Designing Substantive Tests, Developing Audit Programs for Substantive Tests, Special Considerations in Designing Substantive Tests.
10. **Completing the Audit and Post Audit Responsibilities:** Completing field Work," Evaluating the findings, Communicating with the Client, Post-Audit Responsibilities.
11. **Reporting on Audited Financial Statements:** Standards of Reporting. Auditors' Report, Other Reporting Considerations.
12. **Accounting Profession in Bangladesh:** Bangladesh Chartered Accountants Bye Laws 1973 - Certificate of Practice-Admissions -Practice - Fees - Standing Committees - Examination and Training - Cost Audit in Bangladesh - Institute of Cost and Management Accountants of Bangladesh - Objectives of Cost Audit - Advantages and disadvantages of cost audit - Commencement of cost audit -Programming of cost audit - Cost Audit Report.

Recommended Books

3. W C Boynton and W G Kell, *Modern Auditing*, John Wiley & Sons, Inc
2. B.N. Tandon, *A Handbook of Practical Auditing*, (latest edition), S. Chand & Co

3103 TAXATION IN BANGLADESH

1. **Introduction:** Meaning of Income and Characteristics of Income-'Nature and Importance of Income Tax—Income Tax Ordinance 1934 -Statutory Definitions and Important Concepts.
2. **Income Tax Authority:** Organization structure — Administrative and Judicial Authorities — Powers, functions, duties and 'responsibilities of Administrative and Judicial Authorities — Taxes Appellate Tribunal.
3. **Charge of Income Tax:** Basic Principles-Exceptions-Rate of Tax-Surcharge on Net Wealth-Scope of Total income-Assessable and Non-assessable income - Exemptions - Residential Status.
4. **Computation of Total Income:** Salaries-Perquisites – Provident and other funds-Interest on Securities - Grossing-up - Income from House Property - Agricultural Income - Income from Business or Profession - Share of Income from Partnership Firm — Income of Spouse or Minor Child - Capital Gains — Income from Other Sources - Unexplained Investments as Income - Statutory Deductions from all Heads of Income - Set-off and Carry- Forward of Losses.
5. **Procedure of Assessment:** Filing of Return and Other Statements —Types, of 'Statements —'Types of Assessments — Limitations for Assessment - Persons Liable to File a Return.
6. **Investment Tax Credit and Tax Rebate:** Investment Allowances -Tax Holiday for Specific Industries - Tax Rebate and Exemptions in Special Cases.
7. **Payment, Refund and Recovery:** Tax Deduction at Source -Advance Tax - Recovery of Tax from Assesse-in-default - Tax Refund.
8. Assessment of Individuals, Partnerships and Public Limited Companies.
9. **Value Addition Tax (VAT):** Important. Terms, Taxable Goods and Services, VAT authorities, Determination of VAT, Method and Time for VAT payment. Turnover Tax and Supplementary Duty, Registration under VAT and VAT Return.
10. **Customer Act:** Brief Introduction to Customs Act 1969, Statutory Definitions, Customs procedure, Customs Authorities, Prohibited Goods, Goods Dutiable, Exemptions from Customs Duty, Valuation 'Procedure, Date for Determination of Value and-Rate of Duty, Determination of Customs Duty.

Books Recommended

1. Income Tax Ordinance 1984 and Income Tax Rules-1984.
2. Value Added Tax 1991 and Value Added Tax Rules 1991.
3. Customs Act 1969.
4. Finance Ordlnances/Act.s.

3104 INDUSTRIAL LAW

1. **Factories Act 1965:** Health-Hygiene-Welfare-Safety-Working hours- Employment of young persons - Leave and Holidays.
2. **Employment of Labour (Standing Order) Act 1965:** Conditions of employment (Sec 3)- Classifications of workers (Sec 4) – Leaves and Holidays (sec 5) - Stoppage of Work (Sec 6) - Calculation for period of continuous service (Sec 7)- Layoff (sec 9)-Retrenchment, Dismissal and Punishment (sec 10-18)-Termination and Penalties ' (Sec 19, 28, 29) -Provident Fund (sec 20).
3. **Industrial Relations Ordinance 1969:** Trade Unions and Freedom of Association. Application for Registration, Requirements for Application. Requirements for Registration, Registration, Certification, and Cancellation, of Registration, 'Appeal against Cancellation, Incorporation of -Registered Trade Union, Unfair Labour Practices on the part of Employers and Workmen, Collective Bargaining Agent, CBA for Institutions with more than one establishment, Negotiation relating to¹ Industrial Disputes, Conciliator, Arbitration, Strikes and Lock-out
4. Payment of Wages Act 1936
5. Workmen's Compensation Act 1923

Recommended Books

1. Sen, A.K., and Mitra, J.K., *Commercial Law including Company Law and Industrial Law*, The World Press Private Limited, Calcutta
2. Ahmed, Iqbal (Ed.), *Basic Labour Laws of Bangladesh*, 2nd Edition.
3. Factories Act
4. Labor Ordinance
5. A A Khan, Industrial Law

3105 BANGLADESH STUDIES

1. Origin of the Name "Bangladesh", the People and Language.
2. Geographical Features of Bangladesh.
3. **Roots of Bangladesh:** Political Developments of Bengal, specially of the Eastern Bengal during (a) Ancient Period, (b) Medieval Period (1204-1765), (c) British Rule (1765-1947)
4. **Emergence of Bangladesh:** Cultural, Political and Economic Background-towards Independence (1970-1971), Liberation War (26 March - 16 December 1971), Role of India, China, USA and USSR
5. Constitution of Bangladesh and Major Amendments.
6. **Politics and Governance: Party** System of Bangladesh and its

Characteristics- the Executive,

7. The Legislature and Judiciary Branch of the Government - Local Government and Agencies. Foreign Policy: Goals, Objectives, SAARC and Bangladesh.
8. **Society and Social Structure:** Culture and Religion, Education.
9. Tribal People, Insurgency in Chittagong Hill Tracts, Peace Accord (Dec 1997).

Recommended Books

1. A F Salabuddin Ahmed and Ba. Iul Mobin' Chowdhury (edited), *National Culture and Heritage*, Independent University Publication, 2004
2. Haroun er Rashid, *Geography of Bangladesh*, UnivcrsityPress Limited, 199
3. Talukdar Maniruzzaman, *Bangladesh Revolution and its Aftermath*.
4. AM A Muliith, *Bangladesh: Emergence of si Nation*.
5. Syed Anwar Hussain, *Bangladesh: National Scenario, Foreign Policy and SAARC*.

Third Year/Sixth Semester

3201 FINANCIAL MANAGEMENT

1. **Introduction to Financial Management:** Definition of Financial Management, Goals of the firm, Agency relationship, the efficient market hypothesis, discounted cash flow analysis, the risk-return trade offs.
2. **Risk and Return:** Probability distribution, total risk analysis, portfolio risk analysis, CAPM, APT, and other models.
3. **Valuation Concepts and Models:** General valuation model, bond • valuation, preferred stock valuation, common stock valuation.
4. **Cost of Capital:** Capital components and costs, cost of debt, cost of preferred stock, cost of common equity, cost of retained earning;, the CAPM approach, the DCF approach,-bond yield plus risk premium approach, comparison of the CAPM, DCF and risk premium method; cost of newly issued common stock, WACC, Other issues in the cost of capital.
5. **Overview of Capital Budgeting and Risk Analysis in Capital Budgeting:** Capital budgeting decision rules, comparison of NPV and IRR, risk adjustment, introduction to risk assessment, techniques for measuring corporate risk, market risk, relationship among firm beta, asset beta, and capital structure, techniques of measuring beta risk, portfolio effect within firm, problems with project risk assessment, incorporating project risk in the capital budgeting decision's.
6. **Working Capital Policy and Financing:** Working capital terminology, the requirement for external working capital financing, the working capital cash flow cycle, working capital investment and financing policies, advantages and disadvantages of short-term credit, sources of short term financing, accruals, accounts payable* or trade credit, short-term loans, commercial paper, secured short-term loans, accounts receivable financing, inventory financing.
7. **Capital Structure Theory:** Early theories of capital structure, the MM model. Miller model, financial distress and agency .costs, review of the tradeoff model.
8. **Dividend Policy:** Dividend policy theories, dividend policy issues, dividend policy in practice, summary of factors that influences the dividend policy.
9. **Mergers and Corporate Restructuring:** A Perspective on Corporate Restructuring, Forms of Business Combination, Mergers, Merger Mechanics, Payment Methods, Tax Considerations, Reasons for Business Combination, Evaluating Proposed Business Combinations by the Seller and the Buyers, Are Mergers Profitable? Corporate takeover Fights.
10. **Cash and Marketable Securities Management:** Cash management, the cash budget, setting the target cash balance, cash management techniques, matching the cost and benefits of cash management, marketable securities management.
11. **Receivable Management and Credit Policy:** Receivable management, credit

policy, setting the credit period and standards, setting the collection policy, cash discount, other factors influencing credit policy.

Recommended Books

1. Charles P Jones, Introduction So Financial Management
2. Brigham and Gapenski, Intermediate Financial Management
3. Ross and Vesterfield, Corporate Finance

3202 ENTREPRENEURIAL DEVELOPMENT

1. **Entrepreneur:** Evolution of the Concept of Entrepreneur, Characteristics of an Entrepreneur, Function of an Entrepreneur, Types of Entrepreneur.
2. **Entrepreneurship:** Concept of Entrepreneurship, Growth of Entrepreneurship in Bangladesh, Role of Entrepreneurship in Economic Development.
3. **Factors Affecting Entrepreneurial Growth:** Environment for Entrepreneurship, Environmental Factors, Economic Factors, Non-Economic Factors, Government Actions.
4. **Entrepreneurial Motivation:** Motivational Theories, Motivating Factors, Achievement Motivation.
5. **Entrepreneurial .'Competencies:-** Meaning 'of Entrepreneurial Competence or; Trait "Major- Entrepreneurial Competencies, Developing Competencies.
6. **Entrepreneurial Mobility:** Factors Influencing Mobility, Occupational Mobility, Locational Mobility.
7. **Small Enterprises:** Characteristics, Rationale, Scope, Opportunities for an Entrepreneurial Career, Role of Small Enterprises in Economic Development.
8. **Project Identification and Selection:** Meaning of Project, Project Identification, Project Selection, Formulation of a Project Report, Concept of Project Appraisal, Methods of Project Appraisal, Business Plan.
9. **Finance of Enterprises:** Financial Planning, Sources of Finance, Capital Structure.
10. **Institutional Support to Entrepreneurs of Bangladesh:** Need for "Institutional Support, Financial Institutions of government and Non-Government of Bangladesh, Supply and Demand side Analysis of Support and Assistance of Bangladesh, Government Policy and Programs for Small Scale Enterprises.

Recommended Books

1. S S Khanka, *Entrepreneurial Development*, S Chand and Company Ltd
2. Hisrich and Fetter, *Erttrepreneurship*, Tata McGravv Hill

3203 INTERNATIONAL BUSINESS

1. **Introduction:** Definition-Characteristics-Scope-Importance in the World Economy-Trend with special reference to Bangladesh.
2. **International Trade Theory:** Overview of Trade Theory-Source of International Trade - Absolute Advantages - Comparative Advantages - Economic Gains - Heckscher-Ohlin Theory.
3. **Protectionism and Free Trade:** Arguments 'for and against Protectionism - Economics of Protectionism - Instruments of Protectionism - Multilateral Trade Negotiation - Removing barriers to Free Trade.
4. **Foreign Exchange Rate:** Nature and Importance of Foreign Exchange Rate - Equilibrium Exchange Rates - Determinants of Foreign Exchange Rates - Nominal and Exchange Rates -Appreciation and depreciation of Currencies.
5. **Balance of Payment:** Concept of Balance of Payments and Balance of Trade - Adjustment Mechanism of Balance of Payments -Disequilibrium - Causes of Disequilibrium - Removal of Disequilibrium.
6. **Issues of International Trade:** The Bretton Woods System - The International Monetary fund (IMF) - The World Bank (WB) - world Trade Organization (WTO). '
7. **Bangladesh and International Trade:** Bangladesh's position in the Developing Countries - Trade intensity and terms of trade of Bangladesh with the SAARC countries - Quota free Export Market -Trends and Composition of export and Import of Bangladesh.
8. **Institutions Assisting International Trade of Bangladesh:** Export Promotion Bureau (EPB) - Export Processing Zone (EPZ) - Trading' Corporation of Bangladesh (TCB) -Bangladesh Standard and Testing Institution (BSTI).

Recommended Book

Charles W L Hills, *International Business*, Mc Grau-Hills

3204 MARKETING MANAGEMENT

1. **Understanding Marketing Management:** Define Marketing Management- Importance of Marketing Management-Core Marketing Management Concepts-Scope of Marketing Management-Demand Management-Marketing Management Philosophies - The Marketing Management Process.
2. **Managing Marketing Information and Measuring Market Demand:** Define Marketing Information System - Marketing Intelligence and Research System - Marketing Decision Support System-An Overview of Forecasting and Demand Measurement.
3. **Market Targeting and Market Positioning:** Define Market Targeting and Positioning - Importance and Evaluation of Market Segments-for Market Targeting-Tools for Competitive Differentiation. Developing target; Positioning .Strategies -Communicating the company's Positioning - Consumer Value -SWOT Analysis for the Positioning Strategies.
4. **Competitive Strategies:** Identifying. Competitors - Market Leader Strategies - Market Challenger Strategies - Market Follower Strategies - Market Nicher Strategies
5. **Managing Product Lifecycle Strategies:** 'Product Lifecycle -Marketing Strategies throughout the Product Life Cycle - Stages in Market Evolution and Analysis.
6. **Developing New Products:** Define New Product - Stages of New Product Development - Managing New Products Development Process - Strategies for New Product Development - The Consumer-Adoption Process.
7. **Managing Product, Service and Brand:** Dynamics of Attribute Competition Product Hierarchy - Product Mix Decisions-Product Line Decisions-Brand Decisions-Categories of Services-Characteristics of Service and their "Marketing Implications Marketing. Strategies for service firms. Managing Product Support services.
8. **Designing Pricing Strategies:** Setting the Price-New Product Pricing Strategies- Adapting the Pricing - Initiating and Responding to the Price Changes.
9. **Managing Marketing Channels:** Channel Functions and Flows-Channel Levels-Channel in the Service Sector-Channel Design Decisions-Channel Management Decisions - Channel Dynamics -Channel Cooperation - Conflict and Competition - Managing - Retailing - Wholesaling and Market Logistics.
10. **Managing Direct and On-Line Marketing:** Benefits of Direct Marketing - Major Channels for Direct Marketing - Advantages and Disadvantages of On-Line Marketing - Challenges of Electronic Commerce.

Recommended Book

I.

Philip Kotler,
Marketing
Management ,

Prentice-Hall Inc.

3205 PRODUCTION AND OPERATIONS MANAGEMENT

1. **Introduction to Operations Management:** Meaning of Process; Meaning of Operations Management; Differences and Similarities of Manufacturing and Services; Trends in Operations Management; Operations Management across the Organization.
2. **Operations Strategy:** Corporate Strategy; Market Analysis; Competitive Priorities; Service Strategies; Manufacturing Strategies; Mass Customization.
3. **Process Management:** Meaning of Process Management; Major Process Decisions, Relationship between Decisions in Manufacturing and Services, Job Design Considerations, Economies of Scope, Designing Processes.
4. **Total Quality Management:** Meaning of Quality: Cost; of Poor Quality; Employee Involvement; Continuous Improvement, Improving Quality through TQM, ISO 9000, ISO 1400.
5. **Capacity Decisions:** Capacity-Planning; Systematic Approach to Capacity. Decisions - Estimating Capacity –Requirements. Identify-Gaps; - Develop Alternative, Evaluate Alternatives: Tools of Capacity Planning.
6. **Location Analysis:** Factors Affecting Locations Decisions: Locating a Single Facility, Comparing Several Sites, Applying Load-Distance Method, Using Break-even Analysis.
7. **Layout Analysis:** Meaning of Layout Planning. Layout Types; Creating Hybrid Layouts; Designing Process Layout. Warehouse Layout, Office Layouts; Designing Product Layout - Line Balancing, Other Considerations.
8. **Inventory Management:** Inventory Concepts — Pressures for Low Inventories, Pressures for High Inventories, Types of Inventories, Inventory Reduction Tactics, Placement of Manufacturing Inventories, Economic Order Quantity - Calculating EOQ, Non-instantaneous Replacement, Quantity Discounts, One-Period Decisions.
9. **Aggregate Planning and Scheduling:** Purpose of Aggregate Plans; Managerial Importance of Aggregate Plans; Planning Process, Identifying Alternatives, Preparing an Acceptable Plan; Scheduling in Manufacturing - Gantt Charts, Performance Measures, Job Shop Dispatching, Sequencing Operations for Single and Multi Machines; Scheduling in Service-Scheduling Customer Demand, Scheduling workforce; Characteristics of Just-in-Time Operations- Pull Method of Material Flow, Small Lot Sizes, Uniform Workstation Loads, Standardized Components and Work Methods, Close Supplier Ties, Flexible Workforce, Line Flows, Kanban System- General Operating Rules, Determining number of Containers, JIT II.

Recommended Book

1. Lee J. Krajewski and Larry P. Ritzman, *Operations Management: ' Strategy and Analysis*, Addison-Wesley Publishing Company

Fourth Year/Seventh Semester

4101 HUMAN RESOURCE MANAGEMENT

1. Introduction: Definition- Nature- Components- Functions- Reason's for Growing Importance of Human Resource Management Principles - Philosophies - Challenges.
2. **Organizational Performance:** Factors—Organization Performance Models - Internal and External Environment.
3. **Human Resource Planning:** Concepts-Purposes-Processes-Description of the Factors of the'Process-
4. **Job Analysis" and Work Study:** Concepts-Definition-Terminologies- Importance Information required-Steps-Methods- Writing Job Descriptions and Specifications- Types-Contents -Drafts - Guidelines - Job Analysis in a Jobless World and Reasons thereof-Techniques used to foster change.
5. **Recruitment and Selection of Human Resources:** Concepts -Factors- Sources and their merits and demerits- Innovative sources of Recruitment - Recruitment Process - Selection Process'- 'Standard Selection Conditions. Reliability and Validity - Concepts -Steps to validate a test- Guidelines to set a test program - sources of unreliability. Interview- Concept - Purpose - Process - Techniques- Administrative Mechanism- Problems of Interviewing- Detection of dishonesty- Techniques to Avoid Interview Mistakes".
6. **Career Transition:** Orientation-Concepts-Reasons-Programs-Problems; Transfer -Concepts-Reasons- Types-Impacts; Promotion - Concepts - Rationale- Types- Basis- Objectives -Devises of Promotion; Demotion- Definition - Reasons-Impact-Techniques; Separation-Layoff-Concepts- Purpose- Problems.
7. **Skill Training;** Concepts-Steps-Methods - Effectiveness Evaluation - Principles of Learning Theory.
8. **Performance Evaluation:** Concepts-Importance-Purposes-Process-Methods- Distortion Factors - Overcoming Pitfalls.
9. **Wage and salary' Administration:** Concepts-Goals-Considerations-Process; Job Evaluation-Concept - Steps -Methods - Current Issues.
10. **Employee Benefits:** Concepts –Process- Goals- Importance- Benefits to Management.

Recommended Books

1. William B Werther and Keith Davis, *Human Resources and Personnel Management*, Inwin-McGraw Hill Co.
2. Wendell L French, *Human Resources Management*, Houghton

4102 MANAGEMENT ACCOUNTING

1. **Introduction to Management Accounting:** Concepts of Management Accounting, Role of Management Accountant in Organizations, Relations and Differences between Financial Accounting, Management Accounting and Cost Accounting. Techniques of Management Accounting.
2. **Cost Behavior:** Concepts Related to Costs, Separation of Fixed Cost and Variable Cost Elements of a Mixed Cost.
3. **Costing Methods:** Income Measurement under variable and Absorption Costing, Uses of Variable Costing in Planning, Controlling and Decision Making.
4. **C-V-P and Break-even Analysis:** Computation of Break-even Point, Construction of Break-even Chart, Techniques used in C-V-P Analysis- Break-even Analysis for Decision Making under changes in fixed cost, volume, price, sales mix and margin of safety.
5. **Income Measurement under Direct Costing and Absorption in Costing:** Uses of Direct in Planning, Controlling and Decision Making.
6. **Budget:** Different types of Budgets and their preparation, Sales Budget, Production Budget, Production Cost Budget, Cash Budget, Master Budget.
7. **Budgetary Control:** Meaning, Objectives Essential Conditions, Benefits and Limitations, Difference between Forecasting and Budget.
8. **Segment Reporting, Profitability Analysis and Decentralization:** Segment Reporting, Level of Segment Statement, Costs and Revenues of Segments, Segment Margin, Customer Profitability Analysis, Responsibility Accounting, Decentralization and Segment Reporting, Cost, Profit and Investment Centers, Rate of Return for Measuring Managerial Performance, controlling the Rate of Return, Residual Income, Divisional Comparison.
9. **Relevant Information and Decision Making:** Qualitative Characteristics of Accounting Information, Meaning of Relevance, Special Sales Order, make or buy, Deletion or Addition of Products in Product Line, Joint Product Cost, Irrelevance of Future costs.

Recommended Books

1. T. Horngren, G. Foster, and S. M. Datar, *"Introduction To Management Accounting"* (10th edition), Prentice Hall, Inc.
2. Pierre L Titard, *Managerial Accounting*,

4103 PROJECT MANAGEMENT

1. **Introduction:** Meaning and types of projects-Forces fostering project

management-objectives of projects-project development life cycle.

2. **Project Appraisal:** Market Appraisal-information required for market and demand analysis- demand forecasting. Technical appraisal- material and inputs- machinery and equipment- structures and civil works-work schedules. Financial appraisal-cost of project and means of financing-profitability— assessing tax burden — financial projections. Economic appraisal — measuring cost and benefits- appraisal criteria - social cost benefit analysis.
3. **Project Organization:** Project as part of Organization-Pure Project Organization -Matrix Organization-Mixed Organizational system—Human Factor and Project Team.
4. **Project Planning:** Project Coordination—Systems Integration-Sorting out the Project - Work Breakdown structure.
5. **Project Scheduling:** Network techniques-PERT and CPM-Gantt Charts-Resource Allocation.
6. **Project Control:** Fundamental purpose of control- Types of Control Processes- Control as Function of Management - Balance in a Control System. .
7. **Project Termination:** Varieties of Termination process terminate a project-Final report.

Books Recommended

1. Jack R Meredith and Samuel J Mantel, *Project Management-A Managerial Approach*, John Wiley and sons '
2. P Chandra, *Projects: Preparation Appraisal Budgeting and Implementing*, Tata- McGraw-Hill.

4104 STRATEGIC MANAGEMENT

1. **Introduction:** Evolution of the Concept of Strategy and Strategic Management-Definitions of Strategic Management - Relationship between Strategy, Strategic Plan, and Strategic Management.
2. **Strategic Management Process:** Establishing an Organization's Mission and Vision - Internal and External Environment Analysis (SWOT Analysis) - Strategy Formulation - Strategy Implementation - Strategy Control.
3. **Establishing Company Direction:** Relationship between Vision, Mission, Goals, and Objectives - Preparing Mission Statements-Establishing Objectives.
4. **Strategic Analysis:** External-Industry and Competitive Analysis. Internal-Evaluating Company Resources and Competitive Capabilities.
5. **Strategy Formulation:** Different Levels of Strategy-Operational Level-Business Level-Corporate Level-Global Level. Linking Strategies with Ethical and Social Responsibilities.
6. **Strategy Implementation:** Hardware and Software of Strategies -Building the

Organization-Strengths and Capabilities-the Framework for Implementing Strategies- the Major Tasks- Implementation Process. Managing the Internal Organization to Promote better Implementation-Linking Budget to Strategy Creating Strategy supportive Policies and Procedures-Installing Support Systems.

7. **Strategic Control:** Different Tools and techniques of Control.

Recommended Books.

1. Arthur Thomas and A J. Stickland, *Strategic Management: Concepts and Cases*, McGraw Hill.
2. Alex Miller, *Strategic Management*, McGraw Hills.

4105 MANAGEMENT INFORMATION SYSTEM

1. **Foundation Concepts:** Basic information systems concepts and the operations, decision-making, and strategic roles of information systems. Other behavioral, managerial, and technical concepts are presented where appropriate in other chapters.
2. **Technology:** Major concepts, developments, and managerial implications involved in computer hardware, software, database management, and telecommunications technologies. Other technologies used in computer-based information systems are discussed where appropriate in selected chapters.
3. **Applications:** How information technology is used in modern information systems to support end user collaboration, enterprise operations, managerial decision-making, and strategic advantage, and artificial intelligence and expert systems.
4. **Development:** Developing information system solutions to business problems using a systems approach to problem solving and application development
5. **Management:** The challenges and methods of managing information : systems technologies, activities, and resources, including information resource management, global IT management, issues in planning and implementing change with IT, and security and ethical challenges

Recommended Books

1. James A O'Brien, *Management Information Systems - Managing IT in the Internet-worked Enterprise*, Fourth-edition. McGraw-Hill.
2. Kenneth C Laudon and Jane P Laudon, *Essentials of Management Information Systems*, 5th edition, Prentice Hall.

Fourth Year/Eighth Semester

MAJOR-MARKETING

MKT-4231 CONSUMER BEHAVIOUR

1. **Introduction to Consumer Behavior:** An overview of Consumer. Behavior- Consumer Decision Making Process-Scope of Consumer Behavior Field-Theory Building-Role of Theory -Criteria of a Sound Theory How Models are Constructed-Different Models of Consumer-Application of Consumer Behavior Theories.
2. **Environmental Influences:** Culture-Defining Culture-Components of Culture-Concepts of Cultural Analysis-Cross Cultural Research-Multinational Marketing-Subculture.
3. **Social Organization and Reference Groups:** Socialization—Primary and Secondary Reference Groups-Reference Group Norms and Conformity-Social Change-Social Change and its affect on Consumption. Social Class- Social Stratification- Research Models for Social Class- Social Class and Buying Behavior. Family- Influence on Family Decision Making— Using family Concepts in Marketing.
4. **Individual Influences:** Learning - Learning Theory - Behavior Modification in Psychology and Marketing - Retention and Advertising Messages - Habit Formation ' and Brand Loyalty. Perception — Theories of Perception Affecting Consumer Behavior. Motivation and Personality - Motivation Theory - Motivation Research Methods - Concept of Personality. Attitude - Influence of Attitude - Component of Attitude Model - Functions of Attitude -Measurement of Attitudes - Attitude Change - Cognitive Dissonance Theory — Multiattitude Theory.
5. **Purchasing and Post Purchasing Behavior:** Purchasing Process-Planned Purchases-Intention and Probability-Unplanned Purchases-Impulse Buying-Post-Purchase Behavior.

Recommended Books

1. Harold W Berkman and Christopher C Gibson, *Consumer Behavior Concepts and Strategies*, Kent Publishing Company
2. Loon G Schiffman' and Leslie Lazar Kanuk, *Consumer Behavior* (6th Edition), Prentice-hall Inc.

MKT-4232 MARKETING RESEARCH

1. **Introduction:** Definition - Importance - Classification - Role in MIS and DSS - Marketing Research suppliers and Services -Marketing Research Process - Ethics in Marketing Research.
2. **Defining Marketing Research Problem and Developing an Approach:** Nature and Importance of Marketing Research Problem - Process of Defining the Problem - Process of Developing an Approach- Management Decision Problem and Marketing Research Problem.
- J. **Research Design:** Definition-Classification-Sources of Error-Budgeting and Scheduling the Project – Marketing Research Proposal.
4. **Exploratory Research Design:** Primary versus Secondary Data-Criteria for Evaluating secondary Data-Classification Secondary Data-Qualitative versus Quantitative Research-Classification of Qualitative Research Procedures.
5. **Descriptive Research Design:** Survey Method;-Survey Methods Classified by Mode of Administration-A Comparative Evaluation of survey Methods. Observation Methods—Observation Methods Classified by Mode of Administration.
6. **Causal Research Design:** Concept of Causality-Conditions for Causality— Validity in Experimentation—Extraneous Variables- A Classification of Experimental Design Laboratory versus Field Experimentation.
7. **Measurement and Scaling:** Primary Scales of Management -Comparative and Non-comparative Scaling techniques - Non- comparative Itemized rating Scale Decisions- Scale Evaluation.
8. **Questionnaire and Form Design:** Questionnaire Definition - Characteristics- Considerations for Drafting Questionnaire—Questionnaire Design Process Observational Forms.
9. **Sampling Design and Procedures:** Sample versus Census—Sampling Design Process - Non-profitability and Probability Sampling Techniques.
10. **Data Collection, Preparation and Analysis:** Nature of field Work-Field Work and Data Collection Process-Data Preparation Process-Classification of Statistical Techniques.
11. **Frequency Distribution, Cross-Tabulation and hypothesis. Testing:** Statistics Associated with Frequency Distribution-Cross Tabulation-Statistics associated with Cross Tabulation-Hypothesis Testing-Parametric Tests-Non-parametric Tseng.
12. **Report Preparation and Presentation:** Nature and Importance of Report and Presentation - Report Preparation and Presenting Process.

Recommended Books

1. Naresh K Malhotra, *Marketing Research: An Applied Orientation*, Prentice-Hall, 2000
2. David A Aaker, V Kumar and George S Day,, *Marketing Research*, (5th Edition), John Wiley and Sons

MKT-4233 MARKETING PROMOTION

1. **Introduction:** Meaning-Scope-Importance and Role-Different Types of Marketing Promotion- Promotion Planning Process.
2. **Analyzing Communication Process:** Nature — Basic Model of Communication — developing Effective Communication.
3. **Advertising:** Meaning — Importance - Classification — Creative Strategies - Planning and development - Creating Strategy -Implementation and Evaluation - Media Planning and Strategy – The Media Plan - Developing the Media Plan -. Market Analysis -Establishment of Media .Objectives- Media Strategy development and Implementation Evaluation and .Follow-up Type's of Media -Effectiveness of Advertising —Corporate Advertising - Objectives -Types — Advantages and Disadvantages.
4. **Personnel Selling:** Meaning — Role — Objective - Prospecting - The Selling Process — Opening and Securing Interview — Delivering the Presentation - Demonstration - Answering — Objections and Closing the Sales. Designing the Sales force - Objectives - Strategies -Structure - Size and Compensation. Managing the Sales force - recruitment and Selection - Training - Motivation - Evaluation.
5. **Public Relations, Publicity and Corporate Advertising:** Public Relations-Meaning-Role-Marketing Public Relation Function-Process of Public Relations. Publicity-Powers of Publicity-Control and Dissemination of Publicity. Corporate Advertising-Objectives-Types-Advantages and Disadvantages – Measuring the Effectiveness of Corporate Advertising.
6. **Sales Promotion:** Meaning-Role-Growth-Major Decisions in Sales Promotion.

Recommended Books

1. George E Belch and Micheal E Belch, *Advertising and Promotion— An Integrated Marketing Communications Perspective*,
2. C A Carpatric and F A Russ, *Effective Selling*.

MKT-4234 BRAND MARKETING

1. **Brands and Brand Management:** What is Brand? Why do Brands Matter? Can anything be Branded? Branding Challenges and Opportunities, Brand Equity Concept, Strategic Brand Management Process.
2. **Customer Based Brand Equity:** Customer based Brand Equity, Brand Knowledge, Sources of Brand Equity, Building a Strong Brand.
3. **Choosing Brand Elements to Build Brand Equity:** Criteria for Choosing Brand Elements, Options and Tactic; for Brand Elements.
4. **Designing- Marketing Programs to build Brand Equity:** New Perspectives on Marketing, Product Strategy. Pricing Strategy, Channel Strategy.
5. **Integrating Marketing Communication to Build Brand Equity:** Information Processing Model of Communication. Marketing-Communication Options, Developing Integrated Marketing Communication Programs.
6. **Developing a Brand Equity Measurement and Management System:** Brand Value Chain, Designing Brand Tracking Studies, Brand Equity Management System.
7. **Designing and Implementing Branding Strategies:** Brand -Product Matrix, Brand Hierarchy, Designing Branding Strategy.

Recommended Book

1. Kevin Lane Keller, *Strategic Brand Management-Building, Measuring and Managing Brand Equity*, (Second Edition), Pearson Education.

MKT-4235 VIVA AND PROJECT PAPER DEFENSE

Fourth Year /Eighth Semester

MAJOR-FINANCE

FIN-4241 FINANCIAL ANALYSIS

1. Objectives of Financial Statement Analysis
2. Financial Statement Analysis and Accounting
3. Accounting Objectives, Conventions, and Standards- Their Implications for Analysis
4. Tools and Techniques of Financial Statement Analysis-An Overview
5. Analysis of Current Assets
6. Analysis of Noncurrent Assets
7. Analysis of Liabilities
8. Analysis of Stockholders Equity
9. Incorporate Investments, Business Combinations, and Foreign Operations.
10. Analysis of the Income Statement
11. Earnings Per Share—Computation and Evaluation
12. Statements of Cash Flows
13. Effects of Price Changes on Financial Statements
14. The Auditor's Opinion - Meaning and Significance
15. Analysis of Short-Term Liquidity
16. Funds Flow Analysis and Financial Forecasts
17. Analysis of Capital Structure and Long-Term Solvency
8. Analysis of Return on Investment and of Asset Utilization
19. Analysis of Results of Operations
20. The Evaluation and Protection of Earnings
21. Comprehensive Analysis of Financial Statements

Recommended Books

1. Leopold A. Bernstein, *Financial Statement Analysis - Theory, Application, and Interpretation*, (6th edition, 1993) Irwin, USA.
2. George Foster, *Financial Statement Analysis*

FIN-4242: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

1. **Introduction to Investment:** Introduction to Investment; Securities; Securities Market.
2. **Investment Setting:** Definition of Investment, Measures of Returns and Risks, Determinants of Required Rate of Returns, Relationship between Risk and Return.
3. **Introduction to Portfolio Management:** Background Assumptions, Markowitz Portfolio Theory, Combining Individual Assets into Portfolio.
4. **Introduction to Asset Pricing Model:** Capital Market Theory, Capital Asset Pricing Model, Expected Return and risk. Arbitrage Pricing Theory.
5. **Introduction to Security Valuation:** Overview of Valuation Process, Why a Three Step Valuation Process? Theory of Valuation, Valuation of Alternative Investments, Relative Valuation- Techniques- Required rate of return and Expected Growth Rate of Valuation Variables.
6. **Bond Fundamentals:** Basic Features of a Bond. Global Bond Market Structure, Alternative Bond Issues, Obtaining Information on Bond Prices.
7. **Analysis and Valuation of Bonds:** Fundamentals of Bond Valuation, Computing Bond Yields, Calculating future Bond Prices, Bond Valuation using Spot Rates, What determines Interest Rate? What determines Price Volatility for Bonds?
8. **Bond Portfolio Management Strategies:** Alternative Bond Portfolio Strategies, Implications of capital Market Theory and the EMH on Bond Portfolio Management.
9. **Stock Market Analysis:** Applying the DDM Valuation Model to the Market, Estimating the Growth Rate of Dividends, Valuation using the relative Valuation Approach, Estimating expected EPS, Estimating the Earning Multiplier for a Stock Series, Calculating Expected Rate of Return on Common Stocks.
10. **Industry Analysis:** Why do Industry Analysis? Business Cycle and Industry Sectors, Structural Economic Changes and Alternative Industries, Estimating Industry Rates of return, Industry Analysis using Relative Valuation Approach, Other Relative Valuation Ratios, Global Industry Analysis,
11. **Company Analysis and stock Selection:** Company Analysis versus Selection of Stock, Economic, Industry and structural Links to Company Analysis, Company Analysis, Estimating Intrinsic Value, Estimating Company Earning per Share.
12. **Equity Portfolio Management Strategies:** Passive versus Active Management, Overview of Passive Equity Portfolio Management Strategies, Overview of Active Portfolio Management Strategies, Value versus Growth Investment.
13. **Evaluation of Portfolio Performance:** What is required of a Portfolio Manager? Composite Portfolio Performance Measures, Evaluation of Bond Portfolio Performance, Reporting Investment Performance.

Recommended Books

1. Reilly and Brown, *Investment Analysis and Portfolio Management* .
2. Elton and Gruber. *Modern Portfolio Theory*

FIN-4243 FINANCIAL MARKET AND INSTITUTIONS

1. **Introduction:** Financial Assets with classifications. Financial Markets with Classifications, Globalization of Financial Market and Derivative Markets.
2. **Financial Intermediaries and Financial Innovation:** Financial Institutions, Role of financial Intermediaries, Overview of Asset and Liability Management in Financial Institutions, Financial Innovation and Asset Securitization.
3. **Depository Institutions:** Asset and Liability problem of Depository Institutions, Commercial Banks, Savings Banks and Credit Unions.
4. **Insurance Companies:** Characteristics, Life Insurance Companies, Property and Casualty Insurance Companies, Finance in the International Insurance Industry.
5. **Investment Companies:** Types of Investment Companies, Structure and expenses of a Fund, Economic Motivation for Funds, Regulation of Funds, Commercial Banks and Mutual Funds.
6. **Pension Funds:** Introduction to-Pension Plans, Types of Pension Plans, Investments, Regulation and Managers of Pension Funds.
7. **Properties and Pricing of Financial Assets:** Properties of Financial Assets, Principles of Pricing Financial Assets and Price Volatility of Financial Assets.
8. **Level and Structure of Interest Rates:** Theory' of Interest Rates, Determinants of the Structure of Interest Rate.
9. **Risk/Return and Asset Pricing Model:** Portfolio Theory, Capital Asset Pricing Model and Arbitrage Pricing theory.
10. **Primary Markets and the Underwriting of Securities:** Process of Issuing New Securities, Investment Bankers, regulation of Primary Market, Variation in Underwriting Process and Private Placement of Securities.
11. **Secondary Markets:** Definition, Functions, Trading Locations, Market Structures, Perfect Markets, Role of Brokers ad Dealers.
12. **Markets for Corporate Senior Instruments:** Credit Risk and the Role-of rating Companies, Commercial Papers, Medium Term Notes, Euronotes and Bank Loans, Corporate Bonds, Preferred Stocks-Bankruptcy Creditor Rights.
13. **Mortgage Market:** Definition and Origin, Types of Mortgage Design and Investment Risks.
14. **Financial Future Markets:** Futures Contracts, Futures versus Forward Contracts, Role of Futures in Financial Markets.
15. **Options Markets:** Options Contract, Difference between Options and future

Contracts, Risk and Return Characteristics of Options

Recommended Books

1. Frank 3 Fabozzi, Franco Modigliani and Michael G Ferri, *Foundations of Financial Markets and Institutions*
2. Anthony M Santomero and David "F Eabbel, *Financial Markets Instruments and Institution*

FIN-4244. PUBLIC FINANCE

1. Introduction
2. Efficiency, optimal try and allocation of resources
3. Pure public goods
4. Normative and Subjective Approach
5. Principles and Canons of Taxation
6. Externality and the role of government
7. Government and the income distribution
8. Budget system and cost benefit analysis
9. Revenue structure decision making
10. Economic effects of income and consumption taxes tile
11. The incidence of commodity taxes, excise taxes
12. Public finance and the developing economies,

Recommended Books

1. Due and Friedlauder, *Government Finance*
2. Rosne, *Public -finance*

FIX-4205 VIVA AND PROJECT PAPER DEFE.KS

Fourth Year/Eighth Semester

MAJOR-MANAGEMENT

MGT-4251 : MANAGEMENT THOUGHT

1. **Management Thought prior to Industrial Revolution:** Early Management Practices- Management Writers-Factors Leading to Development of Management Theories.
2. **The Classical Theories of Management:** Direction of Classical Management Theories-Development of Scientific Management and Management Principles-Max Weber's Theory of Bureaucratic Organization-Systematization of the Classical Management Theories.
3. **Neo-Classical Theories of Management:** Emergence of the Human Relations Concepts-Basic Notions of the Human Relation Approach-Emergence of Social System Approach-General Theory of Management.
4. **Contemporary Management:** The Quantitative School-Decision Theory - Experimental Design-Game Theory-Socialist Management and Socialist Principles of Management-Apologetic in the Theory of Management.

Recommended Books

1. Claude S George, Jr., *The History of Management Thought*, Prentice-Hall
2. Herbert G. Hicks, *Organization: Theory and Behavior*, McGraw Hills Books Ltd.

MGT- 4252: INDUSTRIAL RELATIONS AND CONFLICT MANAGEMENT

1. **An Overview of Industrial Relations:** Definition-Objectives-Models-Factors affecting the Pattern of Industrial Relations-Actors in Industrial Relations.
2. Workers and Union's Workers' Typology A Profile of the Bangladeshi Workers. Union Typology- Evaluation- Growth- Characteristics and Problems of the Trade Unions in Bangladesh.
3. **Employers and Their Organizations:** Employers Styles in dealing with workers- Profile of Bangladeshi Employer-Objective; and Functions of the Chamber of Commerce and Industries and Bangladesh Employers' Association.
4. **Role of Government:** Government Role in Different Areas of Industrial Relations—Formulation of Labor Policies-Labor Legislations—Intervention in Wage Issues—Service Regulations-Dispute Resolution.
5. **Conflict:** Definition-Levels of Conflict-Functions and dysfunctions of Conflict -Sources of Conflict-Classification of Conflict-Effects of Conflict-Factors that make Conflict Difficult to Manage-Approaches to Managing Conflict.
6. **Conflict Resolution:** Negotiation Planning and Strategy-Negotiation Breakdown-Causes and Cures-Communication in Negotiation-Persuasion

Process-Social Structure of Negotiation -Power in Negotiation—Third Party Intervention.

7. **Industrial Conflict:** Nature-Process-Theories-Institutional Methods of resolution-Factors Affecting Resolution. Collective Bargaining- Concept-Process- Scope- Prerequisites- Operation in Bangladesh Context.
8. **Adjudication Machinery:** Organization and Operation of Labor Court-Problems Encountered.
9. **Employee Discipline and Grievance Handling Procedure:** Concept — Steps in Disciplinary Action — Domestic Enquiry — Charge Sheet - Cause of Grievances — Grievance Handling Procedure - the Employment of Labor (Standing Order) Act.
10. **Participative Management and Industrial Democracy:** Determinants-Country Experience-Experience in Bangladesh.
11. **Ethics in Conflict Management:** Reasons for Ethics-Causes of Unethical Behavior-Model of Ethical Decision Making-Factors Creating Unethical Tactics.
12. **Bangladesh and ILO:** Objectives- Structure and Finance of ILO-Impact of ILO on the labor in Bangladesh.

Recommended Books

1. Arun Monappa, industrial Relations, Tata McGravv Hill
2. Dale Yoder, *Personnel, Management and Industrial .Relations*,Prentice-Hall, Inc
3. Relevant Laws
 - (i) Industrial Relations Ordinance 1969
 - (ii) Industrial Relations Rules 1977
 - (iii) Employment of Labor (Standing Order) Act 1965
 - (iv) Employment of Labor (Standing Order) Act 1968
 - (v) Documents of ILO
 - (vi) Annual Report of DCCI and FBCCI

MGT-4253: COMPARATIVE MANAGEMENT

1. **Introduction:** Concepts of Comparative Management and International Management-Comparing Culture-Organizational versus National Culture-Defining Culture-Managing Cultural Diversity-Why are Cultural Management Skills Important.
2. **Culture and Comparative Management:** The need for Comparative Management—Management Culture Bound—Cultural and National Perspectives—Convergence and Divergence Forces- Cross-Cultural Management- Models for Analyzing and Universality and Transferability of Management.
3. **Management Behavior and Leadership Style:** Comparative Management

Models-Leadership Styles-Decision Making Styles.

4. **An Overview:** Management systems in USA, UK and Japan – Main strengths and weaknesses.
5. **Management Scenario of Developing Countries:** Characteristics; of Developing Countries-Features of Management Practices – Success Story of the third world MNCs.
6. **Management Style in Bangladesh:** Brief History-Culture—Economy-Features- Comparison with Management Systems of other Countries.

Recommended Books

1. S. Roncn. *Comparative and Multinational Management*. Wiley and Sons.
2. Richard Mead, *International Management: Cross Cu Dimensions*, Blackwell
3. KB Hoque, *Management System in Bangladesh and Japan: A Comparative Study*, Institute of Development Economics, Tokyo.

MGT-4254: INDUSTRIAL PSYCHOLOGY

1. **Prefatory:** Concept — Scope - Objective - Importance. Industry a place to study human behavior. Psychology applied in industry.
2. **Attitude:** Formation and Change-Opinion-Attitude and Productivity-relevant Experiment.
3. **Causation in Behavior:** Understanding versus Evaluating Behavior —Causal Sequence in Behavior - Application of the Causation Formula to the Job-Same Behavior due to different Causes-Different Behavior due to same Causes-Personality.
4. **Learning:** Learning under Classical Conditions- Instrumental Condition-Avoidance Learning- Pavlov's and Skinner's Experiment.
5. **Personnel Selection and Evaluation:** Jobs and their Requirements-Job related Terms-Human Ability and their Measurement-Use of Psychological Tests in Selection and Placement-Training-Evaluation of Training Methods-Employee Turnover-Absenteeism.
6. **Job Satisfaction:** Job satisfaction in Organization—Job Satisfaction and Productivity - Job Related Variables. .
7. **Development of Participation:** Nature of Employee Participation - Prerequisites for Effective Participation-Organizational Programs to Build Participation- Labor Union's Role in Participation -Limitations of Participation.
8. **Employee Counseling:** Role of Counseling-Causes of Counseling Needs-What Counseling can do-Manager's Counseling Role-Directive and Non-directive Counseling.
9. **Frustration:** The Nature of Problem Situation- Variability in Behavior-Symptoms of Frustration- Characteristics of Motivated and Frustrated

behavior - Frustration and Social Movements -Dealing with Frustration.

10. **Motivation:** Human Needs-Maslow's Priority Model-Wants and Needs-Motivational and Maintenance Factors-Comparison of Herzberg and Maslow Models- Motivation and Productivity-nature and Study of Motivation at Work Place.
- 11 **Leadership:** Concept-Manager and Leader- Early Concepts of Leadership-Role Behavior as an evidence of Leadership-Skills used in Role Behavior-Factors Affecting Leadership-Leadership Styles-Applications of Styles.

Recommend Books

- 1 . Norman R. F. Maier, *Psychology in Industry*.
2. Keith Davis, *Human Behavior at Works*, McGraw Hills Irwin.

MGT-4205 VIVA AND PROJECT PAPER DEFENSE

Fourth Year /Eighth Semester

MAJOR - ACCOUNTING

ACC- 4261: ACCOUNTING THEORY

1. **Introduction:** Accounting and its Changing Role. Users of Accounting Information, Users Information Needs, Accounting Theory and its Needs, Research Methodology for the Formulation of Accounting Theory, Nature, Classification and Foundations of Accounting Theory.
2. **Approaches to the Formulations of Accounting Theory:** Traditional Approaches, New Approaches, Efficient Market Hypothesis, Capital Market Research and relevance of Accounting. Information.
3. **History of Accounting Thought:** Early History, Age of Stagnation, Growth of Accounting Knowledge, development of Accounting Practice and theory in European countries, Basic Accounting Equation, Development of Accounting Practice and Theory in USA, Development of Accounting Principles, Standards versus Principles, GAAP, Alternatives in Accounting Standards, Comparability' of financial-Statements, Structure for Establishment of Accounting Standards.
4. **Structure of Accounting Theory:** Elements of the structure. Accounting Postulates, Theoretical Concepts of Accounting, Basic Accounting Principles, Exception or Modifying Principles.
5. **Conceptual Framework for Accounting and Reporting:** Elements and Meaning, Objectives, APB, True blood .Report, Corporate Report, Stamp Report, IASC, ASB, Conceptual Framework by IASC.

Recommended Book

1. L S Porwal, *Accounting Theory*, Jata McGraw-Hill Publishing Company Ltd.

ACC-4202: FINANCIAL STATEMENT ANALYSIS

1. **Financial Statements:** Overview
2. **Balance Sheet:** Financial Condition, Analysis of Assets: Analysis Liabilities Stockholders Equity.
3. **Income Statement and Statement of Stockholders Equity:** Analysis of the Income Statement, Statement of Stockholders-Equity, Earnings Quality, Inflation, Cash Flow, Segmental accounting.
4. **Statement of Cash Flows :** Preparing a Statement of Cash Flows, Calculating Cash Flow from Operating Activities, Cash Flow from Investing Activities, Cash Flow from Financing Activities, Change in Cash, Analyzing the Statements of Cash Flows.

5. **Analysis of Financial Statements:** Objective of Financial Statement Analysis, Sources of Information-Auditor's Report, Management Discussion, Supplementary Schedules, other sources-Tools and . Techniques-Common Size Financial Statements, Key Financial Ratios, Liquidity Ratios, short-term Solvency, Activity Ratios, Asset Liquidity, Asset Management Efficiency, Leverage Ratios, Debt Financing and Coverage, Profitability Ratios, Overall Efficiency and Performance Analyzing Data—Background, Economy, Industry and firm. Short-term Liquidity, Net Trade Cycle, Capital Structure and Long-term Solvency, Financial Leverage, Operating Efficiency and Profitability, Relating the Ratios, Du Pont system Projection, Pro Forma statements, Market Ratios.

Recommended Books

1. L M Fraser and A Ormiston, *Understanding Financial Statements*. (6th edition), Prentice-Hall Inc, 2002

ACC-4263 SPECIALIZED ACCOUNTING

1. **Final Accounts:** Trading and Profit and Loss Account. Balance Sheet.
2. **Partnership Accounts:** Essential Features of Partnership. Capital Accounts, Usual Adjustments in Partnership Accounts. Admission of a Partner, Goodwill, Retirement, Death, Dissolution.
3. **Company Accounts:** share Capital, Stock, Types of Shares, share Issues, Application, Allotment, Calls, Calls In Arrears and in Advance, 'Forfeiture, Surrender, Reissue of Forfeited Shares Forfeiture of Shares when there is an over subscription and pro-rara allotment. Rights Issue. Bonus Share, Redeemable Preference Shares, Debentures, Final Accounts of Companies.
4. **Accounts for Non-Trading Concerns:** Receipts and Payments Accounts, Income Tax and Expenditure Accounts, Balance Sheet.

Recommended Book

1. S P Jain and K L Narang, *Advanced Accountancy*, Kalyani Publishers.

ACC-4204 CORPORATE REPORTING AND DISCLOSURE

1. **Introduction to International Accounting Standards:** Development of Accounting and Financial Reporting, Accounting and Reporting Models, Need for International Accounting Standards, International Accounting Standard Committee, Stages of Development in the International Accounting Standards. Setting Process, International Accounting Standards Board, Benefits from Convergence of National and International Accounting Standards.
2. **Balance Sheet:** Perspectives and Issues, Definition, of Terms, Concepts, Rules

and Examples.

3. **Income Statement:** Statement of changes in Equity and Statement of Recognized Gains and Losses: Perspectives and Issues, Definition of Terms, Concepts, Rules and Examples.
4. **Cash Flow Statements:** Perspectives and Issues, Definition of Terms, Concepts, Rules and Examples.
5. **Accounting and Its Global Context:** Cultural Environment, Legal and Political Environment, Business Environment, Selected Financial Reporting Practices and Illustrations

Recommended Books

1. B J Episten and A A Mirza, *Interpretation and Application of International Accounting Standards*, John Wiley & Sons, Inc
2. M E Haskins, K R Ferris and T I Selling, *International Financial Reporting and Analysis: A Contextual Emphasis*, 1996, Irwin, Inc

ACC-4265: VIVA AND PROJECT PAPER DEFENSE